

"Industry News, Helpful Hint, & Upcoming Events" Newsletter

February
10, 2026

Trusts & Estates News Article:

Critical Planning Questions For UHNW Owners Of Family Firm, Fine Art, And Collectibles

Matthew Erskine explores how the 2025 enactment of the One Big Beautiful Bill Act (OBBA) shifted the estate planning focus for ultra-high net worth families toward technical precision. A central theme is the optimization of family business succession through the strategic use of Qualified Small Business Stock (QSBS) and trust "stacking" to maximize tax exclusions. For collectors of fine art and high-value assets, the author stresses the importance of qualified appraisals to avoid significant IRS valuation penalties. He also highlights the need for sophisticated holding structures to manage the unique risks associated with insurance, storage, and international asset movement. Trust modernization is another priority, as families are encouraged to evaluate their trust "situs" and adopt directed trust models for enhanced flexibility. Asset protection strategies must now be robust enough to withstand litigation while maintaining full compliance with complex international reporting requirements. To mitigate the risk of family disputes, the article recommends proactively documenting the capacity and intent of aging family members during major transactions. Additionally, the emergence of generative AI has introduced new ethical and cybersecurity standards that fiduciaries must follow to protect sensitive client data. Ultimately, successful wealth transfer in this new landscape requires a holistic approach that integrates retirement accounts and business interests into a unified, risk-managed plan.

Read the entire article by clicking [here](#). The [PDF](#) version of the article is also attached.

Helpful hint of the week:

Who provides your pricing data?

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hint



Last week Article:
Structuring and Restructuring Interests in Trusts.

Last week Helpful hint:
Correctly valuing mutual funds for estate tax when the valuation date falls on a weekend.

[Read more at](#)

Note:
February 16:
President's day.
Office is closed.
Online services available.

Avoid running the portfolio for pricing between Saturday at 8:00 PM Eastern and Sunday at 8:00 AM Eastern, as the Intercontinental Exchange (ICE), our data provider, is offline during that time

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